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MINISTRY OF LAW

(Legislative Department)

New Delhi, the 10th September, 1959/Bhadra 19, 1881 (Saka)

THE NORTH EAST FRONTIER AGENCY (ABOLITION
OF POLL TAX AND LEVY OF HOUSE-TAX)
REGULATION, 1959

No. 5 OF 1959

Promulgated by the President in the Tenth Year of the
Republic of India.

A Regulation to provide for the abolition of poll tax and for the
levy of a tax on houses in the North East Frontier Agency.

In exercise of the powers conferred by article 240 of the
Constitution, read with sub-paragraph (2) of paragraph 18 of the
Sixth Schedule to the Constitution, the President is pleased to
promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the North East Frontier Agency (Abolition of Poll Tax and Levy of House-Tax) Regulation, 1959.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the North East Frontier Agency.

(3) It shall come into force on such date as the Governor may,
by notification in the Official Gazette, appoint.

Definitions

2. In this Regulation, unless the context otherwise requires,—

(a) “appointed day” means the day appointed under subsection (3) of section 1 for the coming into force of this Regulation;

(b) “Governor” means the Governor of Assam;

(c) “house” includes an outhouse, a stable, latrine, shed, hut and any other such structure, whether of masonry, bricks, wood, leaves, grass, thatch or any other material whatsoever, but does not include any portable shelter;

(d) “house-tax” means the tax levied under section 4.

Abolition
of poll tax

3. As from the appointed day, the poll tax leviable within the North East Frontier Agency by virtue of any law in force immediately before the appointed day shall cease to be levied.

Levy of
house-tax.

4. (1) The Governor may, by notification in the Official Gazette, direct that with effect from the appointed day or such other day as may be specified in the notification, there shall be levied in the prescribed manner a tax on houses situated in the North East Frontier Agency or any such part thereof as may be specified in the notification.

(2) The house-tax shall, subject to the prior payment of land revenue, if any, due to the Government in respect of the site of the house, be a first charge upon the house and upon the movable property, if any, found within or upon the same and belonging to the person liable to such tax.

(3) If the occupier of a house pays the house-tax on behalf of the owner thereof in cases where the owner is liable to pay the tax, the occupier shall be entitled to recover the same from the owner and may deduct the same from the rent then or thereafter due by him.

Power to
make rules.

5. (1) The Governor may, by notification in the Official Gazette, make rules for carrying out the purposes of this Regulation.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the basis on which house-tax may be levied, whether on the capital value of houses or on their annual value or otherwise and the rates at which such tax may be levied;

(b) the persons liable to pay house-tax;

(c) the times at which house-tax shall be levied and the manner in which it shall be recovered;

(d) the grant of exemptions from house-tax on the ground of poverty or on any other ground;

(e) the grant of vacancy and other remissions;

(f) the giving of notices of transfer of houses;

(g) the circumstances in which, and the conditions subject to which, houses constructed, reconstructed or demolished during any part of a year shall be liable or cease to be liable to the whole or any portion of the house-tax;

(h) any incidental or supplementary matters, including, in particular, the entering and inspection of houses and the collection of any information from persons for the purposes of this Regulation.

(3) In making a rule under this section, the Governor may direct that a breach thereof shall be punishable with fine which may extend to two hundred rupees, and if the breach is a continuing one, with further fine which may extend to five rupees for every day after the first during which the breach continues. ^{Repeal and saving.}

6. (1) As from the appointed day, so much of any law referred to in section 3 as relates to the levy of poll tax in the North East Frontier Agency shall stand repealed.

(2) Notwithstanding anything contained in sub-section (1), any amount due by way of poll tax before the appointed day may be recovered as if it had accrued as an arrear of house-tax, and the provisions of this Regulation and the rules made thereunder shall apply accordingly.

RAJENDRA PRASAD,

President.

G. R. RAJAGOPAUL, Secy.

